

# State of South Dakota

SEVENTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2004

456J0185

## HOUSE TAXATION COMMITTEE ENGROSSED NO. **SB 123** - 02/19/2004

Introduced by: Senators de Hueck, Brown, Kooistra, and Symens and Representatives  
Pederson (Gordon), Bartling, Frost, Hennies, Konold, and Rounds

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the county wheel tax.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 32-5A-6 be repealed.

4 ~~— 32-5A-6. If a county imposes a wheel tax pursuant to § 32-5A-1 in excess of two dollars per~~  
5 ~~wheel, all of the revenue from the tax that is in excess of two dollars per wheel shall be used to~~  
6 ~~replace property taxes the county imposes for highway purposes.~~

7 Section 2. If a county imposes a wheel tax pursuant to § 32-5A-1 in excess of two dollars  
8 per wheel, the ordinance shall be published within ten days of the decision by the board of  
9 county commissioners. Notwithstanding the provisions of § 7-18A-5, publication shall be made  
10 at least twice in the legal newspapers designated by the board pursuant to § 7-18-3, with no  
11 fewer than five days between publication dates, before the increase takes effect. The  
12 announcement shall consist of a reproduction of the ordinance and a statement of the right to  
13 refer the decision of the board to a vote of the people as provided in chapter 7-18A.

